

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16209900100000</div> <div>Manager/Clerk</div> <div>112 2nd Avenue NE</div> <div>Belmond, Iowa 50421</div>			
CITY OF <u>Belmond</u> , IOWA					
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		895,591		895,591	882,364
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		895,591		895,591	882,364
Delinquent property taxes		0		0	0
TIF revenues		50,093		50,093	51,309
Other city taxes		267,894	0	267,894	267,076
Licenses and permits		4,851	0	4,851	4,771
Use of money and property		12,242	9,178	21,420	14,794
Intergovernmental		336,329	162,032	498,361	1,364,745
Charges for fees and service		38,772	1,468,486	1,507,258	1,310,770
Special assessments		0	0	0	0
Miscellaneous		107,160	72,166	179,326	190,056
Other financing sources		651,547	454,748	1,106,295	7,080,746
Total revenues and other sources		2,364,479	2,166,610	4,531,089	11,166,631
Expenditures and Other Financing Uses					
Public safety		797,335	0	797,335	805,669
Public works		306,812	0	306,812	317,146
Health and social services		1,819	0	1,819	6,139
Culture and recreation		273,788	0	273,788	297,011
Community and economic development		96,015	0	96,015	95,437
General government		204,631	0	204,631	220,015
Debt service		283,693	0	283,693	283,694
Capital projects		24,492	0	24,492	66,000
Total governmental activities expenditures		1,988,585	0	1,988,585	2,091,111
Business type activities		0	1,871,731	1,871,731	3,237,033
Total ALL expenditures		1,988,585	1,871,731	3,860,316	5,328,144
Other financing uses, including transfers out		247,397	4,000	251,397	890,196
Total ALL expenditures/And other financing uses		2,235,982	1,875,731	4,111,713	6,218,340
Excess revenues and other sources over (Under) Expenditures/And other financing uses		128,497	290,879	419,376	4,948,291
Beginning fund balance July 1, 2012		1,224,229	744,198	1,968,427	1,968,422
Ending fund balance June 30, 2013		1,352,726	1,035,077	2,387,803	6,916,713
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 2,248,263	Other long-term debt		\$ 0
Revenue debt		\$ 6,540,000	Short-term debt		\$ 5,500,000
TIF Revenue debt		\$ 62,700			
			General obligation debt limit		\$ 4,815,708
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/17/13	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Lee Ann Waltzing		→	641	444-3386	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF Belmond			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	535,317	103,013		257,261			895,591			895,591	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	535,317	103,013		257,261	0	0	895,591		T01	895,591	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	535,317	103,013		257,261	0	0	895,591			895,591	6
7	TIF revenues			50,093				50,093		T01	50,093	7
	Other city taxes											
8	Utility tax replacement excise taxes	21,453	4,121		10,112			35,686		T15	35,686	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	18,011	214,197					232,208		T09	232,208	14
15	TOTAL OTHER CITY TAXES	39,464	218,318	0	10,112	0	0	267,894	0		267,894	15
16	Section B - LICENSES AND PERMITS	4,851						4,851		T29	4,851	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	891	2,142	34	51	187		3,305	3,618	U20	6,923	18
19	Rents and royalties	1,300						1,300	5,560	U40	6,860	19
20	Other miscellaneous use of money and property		7,637					7,637		U20	7,637	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	2,191	9,779	34	51	187	0	12,242	9,178		21,420	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	4,906	38,749					43,655	112,808	B89	156,463	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	4,906	38,749	0	0	0	0	43,655	112,808		156,463	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Belmond			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		227,540					227,540		C46	227,540	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	5,537						5,537	49,224	C89	54,761	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	5,537	227,540	0	0	0	0	233,077	49,224		282,301	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	30,767						30,767		D89	30,767	64
65	Township contributions	28,830						28,830		D89	28,830	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	59,597	0	0	0	0	0	59,597	0		59,597	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	70,040	266,289	0	0	0	0	336,329	162,032		498,361	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	765,759	A91	765,759	73
74	Sewer							0	582,626	A8Ø	582,626	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	60,057	A81	60,057	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Belmont			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	60,044	A80	60,044	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	25						25		A89	25	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	600						600		A50	600	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	8,150						8,150		A03	8,150	98
99	Library charges	5,829						5,829		A89	5,829	99
100	Park, recreation, and cultural charges	24,168						24,168		A61	24,168	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	38,772	0	0	0	0	0	38,772	1,468,486		1,507,258	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	33,485	27,782			24,271	863	86,401		U99	86,401	108
109	Deposits and sales/fuel tax refunds	6,345						6,345	17,136	U99	23,481	109
110	Sale of property and merchandise	3,024						3,024	2,081	U11	5,105	110
111	Fines	11,390						11,390		U30	11,390	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Sales Tax							0	52,949		52,949	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	54,244	27,782	0	0	24,271	863	107,160	72,166		179,326	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Belmond					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	744,879	625,181	50,127	267,424	24,458	863	1,712,932	1,711,862		3,424,794	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	150						150	1,550	NR	1,700	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	400,000						400,000	453,198	NR	853,198	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	208,231			1,923	33,399		243,553			243,553	127
128	<i>Internal TIF loans and transfers in</i>	7,844						7,844			7,844	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	616,225	0	0	1,923	33,399	0	651,547	454,748		1,106,295	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,361,104	625,181	50,127	269,347	57,857	863	2,364,479	2,166,610		4,531,089	132
133												133
134	Beginning fund balance July 1, 2012	53,765	982,201	7,088	20,036	100,459	60,680	1,224,229	744,198		1,968,427	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,414,869	1,607,382	57,215	289,383	158,316	61,543	3,588,708	2,910,808		6,499,516	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF Belmond			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	303,396						303,396		E62	303,396	2
3	Purchase of land and equipment	2,626						2,626		G62	2,626	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	56,622						56,622		E89	56,622	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	22,953						22,953		E24	22,953	13
14	Purchase of land and equipment	411,098						411,098		G24	411,098	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	590						590		E66	590	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	50						50		E32	50	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	797,335	0	0	0	0	0	797,335			797,335	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF Belmond			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	373	155,846					156,219		E44	156,219	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		44,971					44,971		E44	44,971	48
49	Traffic control safety — Current operation		537					537		E44	537	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	30,922						30,922		E44	30,922	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	53	4,440					4,493		E81	4,493	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	1,617						1,617		E01	1,617	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	11,505						11,505		E89	11,505	65
66	Purchase of land and equipment	56,548						56,548		G89	56,548	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	101,018	205,794	0	0	0	0	306,812			306,812	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Belmond			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	180						180		E32	180	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	1,639						1,639		E32	1,639	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,819	0	0	0	0	0	1,819			1,819	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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116												116
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Belmond			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	116,249						116,249		E52	116,249	122
123	Purchase of land and equipment	29,900						29,900		G52	29,900	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	20,458						20,458		E61	20,458	127
128	Purchase of land and equipment		6,146					6,146		G61	6,146	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	64,283						64,283		E61	64,283	130
131	Purchase of land and equipment	7,095						7,095		G61	7,095	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	10,297						10,297		E03	10,297	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	19,360						19,360		E61	19,360	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	267,642	6,146	0	0	0	0	273,788			273,788	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		77,531					77,531		E89	77,531	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	10,615	7,869					18,484		E89	18,484	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	10,615	85,400	0	0	0	0	96,015			96,015	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Belmond			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,102						9,102		E29	9,102	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	73,620						73,620		E23	73,620	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,263						11,263		E25	11,263	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	10,195						10,195		E31	10,195	168
169	Purchase of land and equipment	5,000						5,000		G31	5,000	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	79,008						79,008		E89	79,008	171
172	Other general government — Current operation	16,443						16,443		E89	16,443	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	204,631	0	0	0	0	0	204,631			204,631	176
177	Section G — DEBT SERVICE							0			0	177
178	Fire				1,923			1,923			1,923	178
179	Street				234,970			234,970			234,970	179
180	TIF			46,800				46,800			46,800	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	46,800	236,893	0	0	283,693			283,693	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Sidewalks					24,492		24,492			24,492	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	24,492	0	24,492			24,492	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	24,492	0	24,492			24,492	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,383,060	297,340	46,800	236,893	24,492	0	1,988,585			1,988,585	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Belmond			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								319,825	E91	319,825	198
199	Purchase of land and equipment								54	G91	54	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								216,890	E80	216,890	201
202	Purchase of land and equipment								29,337	G80	29,337	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								61,285	E81	61,285	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								765	E80	765	230
231	Purchase of land and equipment								1,000	G80	1,000	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Belmont					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								502,412		502,412	242
243	Enterprise Capital Projects								740,163		740,163	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,871,731		1,871,731	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,383,060	297,340	46,800	236,893	24,492	0	1,988,585	1,871,731		3,860,316	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		239,553					239,553	4,000		243,553	255
256	Internal TIF loans/repayments and transfers out			7,844				7,844			7,844	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	239,553	7,844	0	0	0	247,397	4,000		251,397	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,383,060	536,893	54,644	236,893	24,492	0	2,235,982	1,875,731		4,111,713	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						61,543	61,543			61,543	263
264	Restricted		847,923	2,571	52,490			902,984			902,984	264
265	Committed							0			0	265
266	Assigned		222,566			133,824		356,390			356,390	266
267	Unassigned	31,809						31,809			31,809	267
268	Total Governmental	31,809	1,070,489	2,571	52,490	133,824	61,543	1,352,726			1,352,726	268
269	Proprietary								1,035,077		1,035,077	269
270	Total ending fund balance June 30, 2013	31,809	1,070,489	2,571	52,490	133,824	61,543	1,352,726	1,035,077		2,387,803	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,414,869	1,607,382	57,215	289,383	158,316	61,543	3,588,708	2,910,808		6,499,516	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Belmond

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81 59,400		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	644,983	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 6,777,493	29U \$	39U \$ 281,000	49U \$	49U \$	49U \$ 6,540,000	49U \$	I91 \$ 202,672
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 104,814	29U	39U 42,119	49U	49U 62,700	49U	49U	I89 4,681
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
Streets 2003	19U	29U	39U	49U	49U	49U	49U	I89
10. Streets 2007	19U 950,000	29U	39U 130,000	49U 820,000	49U	49U	49U	I89 11,860
11. Fire Truck	19U 1,100,000	29U	39U 71,737	49U 1,028,263	49U	49U	49U	I89 21,374
12.	19U 0	29U 400,000	39U	49U 400,000	49U	49U	49U	I89 1,923
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	8,932,307	400,000	524,856	2,248,263	62,700	6,540,000	0	242,510

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	0
Outstanding as of JUNE 30, 2013	64V \$	5,500,000

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

		Amount - Omit cents		
\$	96,314,151	x .05 = \$	4,815,708	

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		2,387,803	2,387,803	
	REMARKS					

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